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-and-

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Attorneys for Judson

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re:	:	
	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	
	:	08-13555 (JMP)
Debtors.	:	
	:	(Jointly Administered)
-----	X	

**DECLARATION OF CYNTHIA H. DUNN IN OPPOSITION TO DEBTORS' TWO
HUNDRED FORTY-FOURTH OMNIBUS OBJECTION TO CLAIMS, AS SUCH
OBJECTION PERTAINS TO THE CLAIM OF JUDSON**

Pursuant to 28 U.S.C. Section 1746, I, Cynthia H. Dunn, declare:

1. I am submitting this Declaration in Opposition to the Debtors' Objection to the claim filed by Judson. I have personal knowledge of the facts set forth herein which are known to me to be true and correct, and if called as a witness I could testify thereto.

2. I am, and was at all times pertinent to this Declaration, the President and Chief Executive Officer of Judson.

3. Judson entered into an interest rate swap agreement with Lehman Brothers Special Finance, Inc. ("LBSF") as of September 2, 2005 (the "Agreement"), a copy of which is attached hereto as Exhibit A.

4. Judson engaged Cain Brothers to assist Judson in connection with the implications of the bankruptcy filings of LBSF and Lehman Brothers Holdings, Inc. ("LBHI") in connection with the Agreement.

5. Judson served an Event of Default Notice on LBSF on October 20, 2008, a copy which is attached hereto as Exhibit B.

6. Judson terminated the Agreement on November 4, 2008 pursuant to a Notice of Termination, a copy of which is attached hereto as Exhibit C.

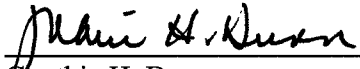
7. Judson sent LBSF a letter on November 21, 2008 which reflected that LBSF owed Judson \$434,656.17 as a result of the termination of the Agreement, a copy of which is attached hereto as Exhibit D.

8. Judson entered into a second interest rate swap agreement on March 12, 2009, a copy of which is attached hereto as Exhibit E.

[SPACE BELOW INTENTIONALLY LEFT BLANK]

I declare under penalty of perjury under the laws of the State of New York that the foregoing is true and correct.

Executed on this 7 day of February 2012.

By: 
Cynthia H. Dunn